had in Minnesota, and also because the Minnesota court had power to distribute under the will the property located there even though decedent was not a resident of Minnesota, the relief was denied.

The case involves both taxation and jurisdiction in probate proceedings. Generally speaking personal property may be taxed at its *situs*, or at the domicil of the owner, or both. *Buck* v. *Beach*, 206 U. S. 392. The *situs* for this purpose in the case of notes is generally the jurisdiction in which the payment of the notes must be enforced, and not the place where the notes may be deposited, as they are not the property but only evidence of it. It is not unconstitutional, however, to impose inheritance taxes on such property in the state where the notes are deposited. The principal case relies on *Wheeler* v. *New York*, 233 U. S. 434. Bonds and notes secured by mortgages may be taxed also at the *situs* of the security. *Overby* v. *Gordon*, 177 U. S. 214. Doubtless by appropriate proceedings the property in the principal case can be reached by the taxing power of the state of Iowa. *Bristol* v. *Washington Co.*, 177 U. S. 133. Wills may be probated at the domicil of the deceased, and also at the *situs* of the property, if such property is located in a foreign state. Only by comity can probate proceedings in one state have any effect in another. Whether a finding of domicil of the deceased by one court can be collaterally attacked in another is in dispute. To allow this question to be raised in different courts and before different juries would lead to embarrassing results, as has been well pointed out in the monographic note 81 Am. State Rep. 548. See also *Horton* v. *Dickie*, 217 N. Y. 363, Ann. Cas. 1918 A 611 and note, holding that Ohio proceedings were not conclusive upon persons in New York who were not parties to the proceedings. In denying the State of Iowa relief by restraining the Minnesota court the instant case seems in accord with all the cases.

WORDS AND PHRASES—WHAT IS "FOOD"?—An information was preferred against defendant under the Food Hoarding Order, for hoarding tea. The Order defined "food" as including "every article which is used for food by man, or which ordinarily enters into the composition or preparation of human food." *Held*, tea is not food, and the information will not lie. *Hinde* v. *Allmond* (1918), 87 L. J. K. B. 893.

The court was of opinion in the principal case that the Order was aimed at those articles which are taken into the system as nourishment, and the purpose controls the meaning to be attached to the words used. A similar case was *Merle* v. *Beifeld*, 194 Ill. App. 364, where the court held that milk was a food or a drink depending on whether it was served as part of a meal with eatables or was served alone, this distinction being deemed necessary to carry out the presumed purpose of a contract for commissions on sales of drinks. See also *Leavett* v. *Clark* (1915), 3 K. B. 9, which held that an information for stealing winkles would lie under a section of the Larceny Act referring solely to fish, because it had been held for thirty years, following *Caygill* v. *Thwaite*, 49 J. P. 614, that a crayfish was a fish, and the court could not distinguish between a crayfish and a winkle in respect to its "fish-

iness". The plodding layman may be pardoned if he sometimes loses contact with the rapidly moving "judicial front" in the matter of legal definitions.

WORKMEN'S COMPENSATION—ACCIDENT ARISING OUT OF AND IN THE COURSE OF EMPLOYMENT—TRAVELING MAN.—Decedent, employed by defendant to travel about soliciting business, finished his work for the week on Saturday. On Sunday morning in endeavoring to reach his home by crossing a river in a skiff, the railroad being flooded, he was drowned. In proceedings for compensation under the statute, *held,* claimants, decedent's dependents, were entitled to recover, death having come to decedent by accident "arising out of and in the course of employment." *State* v. *District Court* (Minn., 1918), 169 N. W. 274.

Many times have questions arisen as to whether injuries received on the way to or from work were such as to come within the above quoted provision of Workmen's Compensation Acts. Generally such injuries have not been considered to have arisen in the course of the employment. It is in each case a question of fact as to when the employee enters upon or leaves his employment. *Hills* v. *Blair,* 182 Mich. 20, 26. The right to compensation is not limited to those situations in which the injury was received while the employee was actually doing his work. As said by one court, "The employment is not limited by the exact time when the workman reaches the scene of his labor and begins it, nor when he ceases, but includes a reasonable time, space, and opportunity before and after, while he is at or near his place of employment." *Hills* v. *Blair, supra.* In this connection the fact as to the injury being received while on or off the employer's premises has been deemed of weighty though not controlling importance. See *Hoskins* v. *Lancaster,* 3 B. W. C. C. 476; *Sundine's Case,* 218 Mass. 1; *Stacy's Case,* 225 Mass. 174; *Ocean Acc. etc. Co.* v. *Industrial Acc. Co.,* 173 Cal. 313; *Hornburg* v. *Morris,* 163 Wis. 31. In the case of commercial travelers there are strong reasons for deeming them in the course of their employment from the time they leave home in the morning, until they return in the evening, for they are hired to travel. The principal case is in accord with *Dickinson* v. *Barnak* (C. A.) 124, The Law Times 403 (1908). *Cf. Donahue's Case,* 226 Mass. 595; *Hopkins* v. *Michigan Sugar Co.,* 184 Mich. 87. Of course if the commercial traveler has abandoned his employer's business and is on an enterprise of his own there should be no recovery. In the principal case decedent was not engaged in any project of a personal nature other than the effort to complete a journey undertaken in the furtherance of his master's business.